

March 11, 2001

Charles V. Mason  
Clerk of the Circuit Court  
County of King George

Board of Supervisors  
County of King George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of King George for the period of April 1, 1998 through December 30, 2000.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

### **Improve Accounts Receivables**

The Clerk does not have adequate procedures to ensure proper collections of past due and delinquent accounts. Specifically, we found the following conditions:

- In five of 15 cases tested, the Clerk did not promptly enter all unpaid fines and costs in the Judgment Lien Docket Book as required by Section 8.01-446 of the Code of Virginia. The Judgment Lien Docket is an important tool for collecting fines and costs. The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket and use all available remedies to collect fines and costs.
- In four of 15 cases tested, the Clerk did not properly document or calculate due date changes as required by Section 19.2-354, of the Code of Virginia. Fines and costs are due immediately upon final case disposition unless

otherwise ordered by a written payment plan. Court staff should not alter a due date unless the defendant has signed a written payment agreement.

- In three of 15 cases tested, the Clerk did not establish criminal accounts receivable promptly. The Clerk should establish receivables immediately, which will facilitate collection procedures and increase the collection of court fines and costs.

### **Remit State Funds Timely**

In eight of 10 transmittals tested, the Clerk did not remit state funds timely. Section 2.1-198 B of the Code of Virginia requires the Clerk to transfer state moneys to the state treasury at least once a week, and if the amounts total \$5,000 or more, the transfers are at least twice a week. The Clerk should ensure that he transfers all state funds to the state treasury timely.

We discussed these comments with the Clerk on March 6, 2001, and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable James W. Haley, Jr., Chief Judge  
Thomas Harris, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
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Working Papers

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**TO: Charles V. Mason, Clerk of the Circuit Court**

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**Clerk Fax Number – 540-775-5466**

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**FROM: Joy H. Thorpe**

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**DATE: Tuesday, April 24, 2001      TIME: 8:22 AM**

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**Number of pages including cover page:**

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**CONFIDENTIAL FOR: Charles V. Mason, Clerk**

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

If you would like to discuss the findings in this draft report, call Joy H. Thorpe at (804)-225-3350 when you receive this draft. If we do not hear from you by **Tuesday, April 10, 2001**, we will issue the final report.

